

INITIATIVE 226

I, Ralph Munro, Secretary of State of the State of Washington and custodian of its seal, hereby certify that, according to the records on file in my office, the attached copy of Initiative Measure No. 226 to the Legislature is a true and correct copy as it was received by this office.

1 AN ACT Relating to property tax relief; adding new sections to
2 chapter 84.56 RCW; adding a new section to chapter 43.135 RCW; creating
3 new sections; and providing an effective date.

4 BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** This act shall be known and cited as the
6 Washington State Property Taxpayers Protection Act. It is the intent
7 of this act to provide property tax relief through an annual property
8 tax credit for property owners against the property tax. This credit
9 shall be structured so that it will not result in a tax shift or
10 increased property taxes on other taxpayers.

11 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.56 RCW
12 to read as follows:

13 There shall be credited against all regular property taxes imposed
14 on real property, an amount not to exceed five hundred dollars per
15 parcel of real property. The maximum credit allowed under this section
16 is limited to the amount of tax imposed. The credit in this section is
17 in addition to any other property tax relief that may be provided by
18 law.

1 NEW SECTION. **Sec. 3.** A new section is added to chapter 84.56 RCW
2 to read as follows:

3 The director of the department of revenue shall adopt such rules
4 and prescribe such forms as may be necessary and appropriate for
5 implementation and administration of this chapter, subject to chapter
6 34.05 RCW, the administrative procedure act.

7 The county assessor shall compute the amount of credit authorized
8 under section 2 of this act for each parcel of property. The credit
9 allowed for any property shall be extended on the rolls in a column
10 headed tax credit. The county treasurer shall subtract the amount of
11 the credit from the total tax and enter this amount in a column headed
12 tax payable.

13 NEW SECTION. **Sec. 4.** A new section is added to chapter 43.135 RCW
14 to read as follows:

15 (1) Any tax increase imposed by the state requires voter approval.

16 (2) For the purposes of this section, "tax" includes, but is not
17 necessarily limited to, personal and corporate income taxes, sales and
18 use taxes, property taxes, business and occupation taxes, excise taxes,
19 fuel taxes, impact fees, license fees, and permit fees.

20 (3) For the purposes of this section, "tax" does not include civil
21 and criminal fines and other charges collected in cases of restitution
22 or violation of law or contract.

23 (4) For the purposes of this section, "tax increase" includes, but
24 is not necessarily limited to, a new tax, a monetary increase in an
25 existing tax, a tax rate increase, an expansion in the legal definition
26 of a tax base, and an extension of an expiring tax.

27 (5) For the purposes of this section, "state" includes, but is not
28 necessarily limited to, the state itself and all its departments and
29 agencies, any city, county, special district, and other political
30 subdivision or governmental instrumentality of or within the state.

31 (6) This section does not apply to any specific emergency measure
32 authorized by vote of two-thirds of the members of each house of the
33 legislature and expiring not later than twelve months from the
34 effective date of the emergency act.

35 (7) This section is intended to add to, and not replace, the
36 requirements for tax increases set forth in Initiative 601, the
37 Taxpayer Protection Act, RCW 43.135.035.

1 NEW SECTION. **Sec. 5.** The provisions of this act are to be
2 liberally construed to effectuate the policies and purposes of this
3 act.

4 NEW SECTION. **Sec. 6.** If any provision of this act or its
5 application to any person or circumstance is held invalid, the
6 remainder of the act or the application of the provision to other
7 persons or circumstances is not affected.

8 NEW SECTION. **Sec. 7.** This act takes effect January 1, 2001.

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